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COMBINED DECLARATION AND POWER OF ATTORNEY
(ORIGINAL, DESIGN, NATIONAL STAGE OF PCT, SUPPLEMENTAL, DIVISIONAL, CONTINUATION, OR CIP)

(0,10,11,12,0,10,11,1,1,1,1,1,1,1,1,1,1,1
As a below named inventor, I hereby declare that:
TYPE OF DECLARATION This declaration is of the following type: (check one applicable item below) [X] original
[] design
NOTE: If the declaration is for an International Application being filed as a divisional, continuation of continuation-in-part application, do <u>not</u> check next item; check appropriate one of last three items. [] national stage of PCT
NOTE: If one of the following 3 items apply, then complete and also attach ADDED PAGES FOR DIVISIONAL, CONTINUATION, OR CIP.
[] divisional [] continuation [] continuation-in-part (CIP)
WARNING: If the inventors are each not the inventors of all the claims an explanation of the facts including the ownership of all the claims at the time the last claimed invention was made should be submitted.
My residence, post office address and citizenship are as stated below next to my name. I believe I am the original, first and sole inventor (if only one name is listed below) or an original, first and joint inventor (plural names are listed below) of the subject matter which is claimed and for which a patent is sought or the invention entitled:
TITLE OF INVENTION
"SOUNDFIELD PLAYBACK FROM A SINGLE SPEAKER SYSTEM"
SPECIFICATION IDENTIFICATION the specification of which: (complete (a), (b) or (c))
(a) [] is attached hereto. (b) [] was filed on as [] Serial No
or [] Express Mail No., as Serial No. not yet known,
and was amended on(if applicable).
NOTE: Amendments filed after the original papers are deposited with the PTO which contain new matter are not accorded a filing date by being referred to in the declaration. Accordingly, the amendment involved are those filed with the application papers or, in the case of a supplemental declaration are those amendments claiming matter not encompassed in the original statement of invention claims. See 37 CFR 1.67.
© [] was described and claimed in PCT International Application No as amended under PCT Article 19 (1) on (if any).

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ACKNOWLEDGMENT OF REVIEW OF PAPERS AND DUTY OF CANDOR

I hereby state that I have reviewed and understand the contents of the above identified specification, including the claims, as amended by any amendment referred to above.

I acknowledge the duty to disclose information which is material to patentability as defined in Title 37, Code Federal Regulations § 1.56.

[] In compliance with this duty there is attached an information disclosure statement 37 CFR 1.97.

PRIORITY CLAIM

I hereby claim foreign priority benefits under Title 35, United States Code, § 119 of any foreign application(s) for patent or inventor's certificate or of any PCT international application(s) designating at least one country other than the United States of America listed below and have also identified below any foreign applications(s) for patent or inventor's certificate or any PCT international application(s) designating at least one country other than the United States of America filed by me on the same subject matter having a filing date before that of the application(s) of which priority is claimed.

(complete (d) or (e))

- (d) [] no such applications have been filed.
- (e) [X] such applications have been filed as follows.

NOTE: Where item © is entered above and the International Application which designated the U.S. claimed priority check item (e), enter the details below and make the priority claim.

EARLIEST FOREIGN APPLICATION(S), IF ANY, FILED WITHIN 12 MONTHS (6 MONTHS FOR DESIGN(S)) PRIOR TO THIS U.S. APPLICATION

COUNTRY	APPLICATION NUMBER	DATE OF FILING (day, month, year)	PRIORITY CLAIMED UNDER 37 USC 119
AUSTRALIA	PP2726	31 MARCH 1998	[X]YES []NO
			[]YES []NO
			[]YES []NO
			[]YES []NO
			[]YES []NO

ALL FOREIGN APPLICATION(S), IF ANY FILED MORE THAN 12 MONTHS (6 MONTHS FOR DESIGN(S)) PRIOR TO THIS U.S. APPLICATION		
		

POWER OF ATTORNEY

As a named inventor, I hereby appoint the following attorney(s) and/or agent(s) to prosecute this application and transact all business in the Patent and Trademark Office connected therewith. (List name and registration number)

Richard P. Berg, Reg. No. 28,145 Mavis S. Gallenson, Reg. No. 32,464 Kam C. Louie, Reg. No. 33,008 Richard J. Paciulan, Reg. No. 28,248 John Palmer, Reg. No. 36,885 Peter D. Galloway, Reg. No. 27,885 William R. Evans, Reg. No. 25,858 William C. Boling, Reg. No. 41,625

(check the following item, if applicable)

[] Attached as part of this declaration and power of attorney is the authorization of the above-named attorney(s) to accept and follow instructions from my representative(s).

SEND CORRESPONDENCE TO: Richard P. Berg c/o LADAS & PARRY 5670 Wilshire Boulevard, Suite 2100 Los Angeles, California 90036-5679

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Same Services

DIRECT TELEPHONE CALLS TO: (Name and telephone number)

RICHARD P. BERG (323) 934-2300

DECLARATION

I hereby declare that all statements made herein of my own knowledge are true and that all statements made on information and belief are believed to be true; and further that these statements were made with the knowledge that willful false statements and the like so made are punishable by fine or imprisonment, or both, under Section 1001 of Title 18 of the United States Code, and that such willful false statements may jeopardize the validity of the application or any patent issued thereon.

SIGNATURE(S)

Full name of sole or first inventor DAV	/ID STANLEY McGRATH			
Inventor's signature				
	Country of Citizenship			
Residence Bondi, NSW, Australia				
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Full name of second joint inventor, if any LEONARD CHARLES LAYTON				
Inventor's signature				
Date	Country of Citizenship			
Residence Marrickville, NSW, Aust	ralia			
Post Office Address 65 Juliett Street, Marrickville, NSW 2204, Australia				
Full name of third joint inventor, if any				
Inventor's signature				
Date	Country of Citizenship			
Residence				
Post Office Address				

CHECK PROPER BOX(ES) FOR ANY OF THE FOLLOWING ADDED PAGES(S) WHICH FORM A PART OF THIS DECLARATION

[]	Signature for third and subsequent joint inventors. Number of pages added
[]	Signature by administrator(trix), executor(trix) or legal representative for deceased or incapacitated inventor. <i>Number of pages added</i>
[]	Signature for inventor who refuses to sign or cannot be reached by person authorized under 37 CFR 1.47. <i>Number of pages added</i>

[]	Added pages to combined declaration and power of attorney for divisional, continuation-in-part (CIP) application. Number of pages added

[]	Authorization of attorney(s) to accept and follow instructions from representative.
	ther pages form a part of this Declaration then end this Declaration with this page k the following item.
[X]	This declaration ends with this page.

Express Mail No. EL052829861US

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Applicant: David Stanley McGrath, et al. Group: 2644 Serial No.: Examiner: B. Pendleton Filed: concurrently herewith Our Ref: B-3630CONT 618749-4 For: "SOUNDFIELD PLAYBACK FROM A) Date: April 20, 2001 SINGLE SPEAKER SYSTEM"

ASSOCIATE POWER OF ATTORNEY

Commissioner of Patents and Trademarks Box New Patent Application Washington, D.C. 20231

Sir:

Please recognize

Victor Repkin, Reg. No. 45,039 Ross A. Schmitt, Reg. No. 42,529

whose post office address is:

LADAS & PARRY 5670 Wilshire Boulevard Suite #2100 Los Angeles, California 90036-5679

as my associate in the matter of the above-identified application, with full powers.

Please direct all official communications to the principal at the address, telephone number, and facsimile number below:

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Telephone: (323) 934-2300 (323) 934-0202 Telefax:

Respectfully submitted,

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